

**VIRGINIA
COMMUNITY SERVICES BOARDS
ANNUAL FINANCIAL REPORT
(FOR THE FISCAL YEAR ENDING 6/30/11)
AS OF JULY 1, 2011**



August

**JAMES W. STEWART, III
COMMISSIONER**

Published by the
Virginia Department of Behavioral Health and
Developmental Services
Division of Finance and Administration
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(804) 786-5025
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TRANSMITTAL LETTER

We are pleased to provide the 2011 Community Services Board (CSB) Annual Financial Report that is based on FY 2011 data from audit reports and agency records. This report contains informative financial and statistical data about Virginia's 40 community services boards and is available on the Department's web page at <http://www.dbhds.virginia.gov/OFRC-publications.htm>

Reminders for FY 2012

We want to remind CSBs that the Code of Virginia requires audit reports to be remitted to the Auditor of Public Accounts within three months of fiscal year end (by Nov 30th of each year), §30-140 Code of Virginia.

We would also like to remind CSBs, CSB CPA firms, and CSB Contract Agencies to submit all audit reports to our office electronically via pdf files by the deadlines above. Local government CSBs do not need to email CAFRs or Single Audit Reports. Our office will download these from local government web sites. CSBs should no longer mail in hard copies of the audit reports, CAFRS, and Single Audit Reports. Finally, we request all CSBs that are not required to have a single audit to include a Schedule of Federal Awards in the audit report or present the information in the notes to the financial statements. We use the schedule for preparation of this report.

Comments and Suggestions

Please feel free to provide any comments or suggestions to our division. Does this report contain information relevant and timely to decision-making? Are there sections of this report that should be eliminated? Is there information that should be added to this report? You can send your responses to our general delivery email at obfr@dbhds.virginia.gov. For your budget and planning purposes, future editions of this report will continue to be issued in late March or early April. Thank you.

Joy Yeh, CPA, Ph.D.
Assistant Commissioner and Chief Financial Officer
Division of Finance and Administration

Ken Gunn, CPA, CGFM
Director, Office of Budget and Financial Reporting
Division of Finance and Administration

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General and CSB Information

GENERAL AND CONTACT INFORMATION

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Wilma Finney, MBA Budget & Financial Reporting Manager, I D Training Facilities and VCBR Office of Budget and Financial Reporting (804) 786-8598 wilma.finney@dbhds.virginia.gov	<u>CSB Assignments:</u> Chesterfield Crossroads Danville-Pittsylvania District 19 Goochland-Powhatan Hanover Henrico	Loudoun County Rappahannock-Rapidan Region Ten Richmond BHA Rockbridge Area Southside Valley
Kevin Howard Budget & Financial Reporting Manager, MH Facilities Office of Budget and Financial Reporting (804) 786-4511 kevin.Howard@dbhds.virginia.gov	<u>CSB Assignments:</u> Alexandria Arlington Blue Ridge Cumberland Mountain Dickenson District 1	Fairfax-Falls Church Harrisonburg-Rockingham Mount Rogers New River Valley Piedmont Regional Rappahannock Area
Karen Ivey Financial Reporting & Compliance Manager Office of Budget and Financial Reporting (757) 253-5306 karen.ivey@dbhds.virginia.gov	<u>CSB Assignments:</u> Alleghany Highlands Central Virginia Chesapeake Colonial Eastern Shore Hampton-NN Highlands	Middle Peninsula-Northern Neck Norfolk Northwestern Portsmouth Prince William Virginia Beach Western Tidewater

CSB FISCAL OFFICERS

CSB	Name
Alexandria	Jim Fleming
Alleghany	Patty Flanagan
Arlington	Michael Peter
Blue Ridge	Marlene Bryant
Central Va	Andre McDaniel
Chesapeake	Lisa Vanlandingham
Chesterfield	Gary Southard
Colonial	Keith German
Crossroads	Connie DeLong
Cumberland Mt.	Robby Adams
Danville	Mary Beth Clement
Dickenson	Harold Scott
District 19	Lisa Clark
Eastern Shore	Lynier Linton
Fairfax	William (Bill) Belcher
Goochland	Allison Hunter
Hampton	Chuck Young
Hanover	Peter Getts
Harrisonburg	Karla Carickhoff
Henrico	Marty Shephard
Highlands	Kathy Simpson
Loudoun	Beth Shockley
Middle Peninsula	Yvonne Wingrove
Mt Rogers	Patty Musser
New River Valley	Deborah Whitten-Williams
Norfolk	Mark Moser
Northwestern	David Toth
Piedmont	Caroline Pilson
PD 1	Donna Stanley
Portsmouth	Jackie Scales
Prince William	Ken Hopkins
Rappahannock Area	Bob Nuzum
Rappahannock Rapidan	Anna McFalls
Region Ten	Caruso Brown
Richmond	Ed Dalton
Rockbridge	Mary Decourcy
Southside	Jane Rice
Valley	Donna Conner (Acting)
VA Beach	Helen Wen
Western Tidewater	Andrew Jurewicz

CLASSIFICATION OF CSBs BY CODE

The following classification of CSBs is based on Chapters 5 and 6 of Title 37.2 of the *Code of Virginia*. The source of this information is the DBHDS Office of Community Contracting.

Name of CSB	Type	Name of CSB	Type
1. Alexandria ¹	Admin. Policy	22. Loudoun County ¹	Admin Policy
2. Alleghany Highlands	Operating	23. Middle Peninsula-Northern Neck	Operating
3. Arlington ¹	Admin. Policy		
4. Blue Ridge	Operating	24. Mount Rogers	Operating
5. Central Virginia	Operating	25. New River Valley	Operating
6. Chesapeake ¹	Admin. Policy	26. Norfolk	Operating
7. Chesterfield ¹	Admin. Policy	27. Northwestern	Operating
8. Colonial	Operating	28. Piedmont	Operating
9. Crossroads	Operating	29. Planning District One	Operating
10. Cumberland Mountain	Operating	30. Portsmouth ¹	LG Dept. ²
11. Danville-Pittsylvania	Operating	31. Prince William County	Admin. Policy
12. Dickenson County	Operating	32. Rappahannock Area	Operating
13. District 19	Operating	33. Rappahannock-Rapidan	Operating
14. Eastern Shore	Operating	34. Region Ten	Operating
15. Fairfax-Falls Church	Admin. Policy	35. Richmond	BHA ³
16. Goochland-Powhatan	Operating	36. Rockbridge Area	Operating
17. Hampton-Newport News	Operating	37. Southside	Operating
18. Hanover County ¹	Admin. Policy	38. Valley	Operating
19. Harrisonburg-Rockingham	Operating	39. Virginia Beach ¹	Admin. Policy
20. Henrico Area ¹	Admin. Policy	40. Western Tidewater	Operating
21. Highlands	Operating		

¹Actual city or county government department (8 CSBs and 1 LGD)

²The only local government department with a policy-advisory CSB

³The only behavioral health authority (BHA), established pursuant to Chapter 6 of Title 37.2 of the *Code of Virginia*; functions like an operating CSB.

Number of operating CSBs: 28
Number of administrative policy CSBs: 10

Number of local government departments: 1
Number of behavioral health authorities: 1

CSB DEFINITIONS

Administrative-Policy CSBs	The CSB does not employ its own staff. The CSB's Executive Director is hired by local government with the Board's participation. Services are provided by city or county employees or through contracts with other providers. Powers and duties are enumerated in Sections 37.2-504.A and 37.2-505 of the <i>Code of Virginia</i> .
Operating CSBs	The CSB employs its own staff and provides services directly or through contracts with other providers. The Board hires its Executive Director. The CSB is not a city or county government department. Powers and duties are enumerated in Sections 37.2-504A and 37.3-505 of the <i>Code of Virginia</i> .
Policy-Advisory CSB	The CSB has no operational powers or duties; it is an advisory board to a local government department that provides services directly or through contracts with other providers. Duties of the policy-advisory CSB are enumerated in Section 37.2-504.B of the <i>Code of Virginia</i> . Powers and duties of the local department are enumerated in Section 37.2-504.A and 37.2-505 of the <i>Code of Virginia</i> .
Behavioral Health Authority (BHA)	BHA is the local agency, established by a city or county in accordance with provisions of Chapter 6 of Title 37.2 of the <i>Code of Virginia</i> , that provides services (directly or through contracts), in the locality it serves. The BHA employs its own staff and hires its chief executive officer. Powers and duties are enumerated in Sections 37.2-605 of the <i>Code of Virginia</i> . BHAs (currently only Richmond) will be included with Operating CSB information presented in this report.

FY2011 Audit and Financial Review Report Summaries

SUMMARY OF CSB AUDIT OPINIONS FYE 2002 – FYE 2011

OPERATING CSBs:

Fiscal Years Ending*	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Type of Audit Opinion										
Unqualified	29	29	29	29	28	29	29	29	29	29
Qualified	0	0	0	0	0	0	0	0	0	0
Disclaimer	0	0	0	0	1	0	0	0	0	0

*Does not include: Administrative Policy CSBs (10) and Local Govt. Departments (1).

CSB JOINT FINANCIAL REVIEWS PLANNED FOR FY 2011 and FY 2012

The following CSBs are included in the joint review plan for the Office of Internal Audit for the fiscal years ending June 30, 2011 and June 30, 2012. Many or most of these reviews have not yet been scheduled with CSBs.

Reviewed in 2011

Crossroads	Eastern Shore
Dickenson	Goochland/Powhatan

Scheduled for review in 2012

TBA-CSB	Valley
District 19	Southside

Follow-up reviews in 2011

Central Virginia	Northwestern
New River Valley	Region Ten

Scheduled for follow-up in 2012

Crossroads	Goochland/Powhatan
Dickenson	Richmond BHA
Eastern Shore	Norfolk

SUMMARY OF AUDIT OPINIONS AND DESK REVIEW FINDINGS

Introduction This section presents the types of audit opinions rendered for the last nine fiscal years (FY 02 to FY 11) for CSBs and CSB Contract Agencies. A summary of single audit report issues for FY 11 is also presented.

FY 11 Audit Opinions The following table summarizes audit opinions for the fiscal year ending June 30, 2011.

Type of Audit Opinion	CSBs Receiving Audits	CSBs Audited with Local Govt.*	Contract Agencies*
Unqualified	100% (29)	100% (11)	100% (0)
Qualified	0	0	0

Summary: FY 11 Single Audit Report Issues The following table summarizes single audit report issues for the fiscal year ending June 30, 2011.

Description of Single Audit Issues	Number of Issues		
	CSB	Govt. CAFR*	Contract Agencies
Internal Control Over Financial Reporting			
Significant Deficiencies Identified	1		
Significant Deficiencies Determined to be Material Weaknesses	5		
Internal Control Over Major Programs			
Significant Deficiencies Identified	0		
State Findings and Questioned Costs	0		
Totals	6	0	0

*Eleven (11) CSBs did not obtain separate audits. They were included as part of the local jurisdiction's CAFR. Nineteen CSBs submitted late reports.

NOTE: The majority of CSBs submitted their audit reports electronically in PDF format to the Office of Budget and Financial Reporting. **WE ENCOURAGE ALL CSBs TO SUBMIT THEIR AUDIT REPORTS ELECTRONICALLY TO OUR E-MAILBOX ADDRESS: obfr@dbhds.virginia.gov**

OPERATIONAL REVIEW – FINDINGS

The following is a summary of common findings from DBHDS Operational Reviews of CSBs conducted during the past several fiscal years.

FISCAL:

Accounts Payable

- Policies and procedures should be indicative of processes in place
- Invoices should be approved per policy.
- There should be a Purchase Order process in place to pre-approve orders.
- All expenditures should be coded to indicate the funding source.
- Percentages for allocated expenses should be reviewed annually.
- Invoices should be stamped paid once they have been processed.

Accounts Receivable

- Debt that is deemed uncollectible should be written off.
- Proper approval should be documented for account write-offs and the aging schedule.
- Consider using the Commonwealth's Debt-Setoff program.
- Bills should be based on the service provided.
- Reconcile revenue received to billing reports
- Review the A/R Aging Report for accounts over 90 days past due.

Account Reconciliation

- Outstanding checks over 1 year old should be voided.
 - Due diligence process
 - Void the checks
- All bank accounts should be reconciled and the reconciliations approved.

Cashiering/Petty Cash

- Policy and procedures over Petty Cash transactions should be specific as to what can be spent with those funds.
- Expenditures should be made in accordance with policy.
- Reconciliations and Expense logs should be submitted when getting reimbursements.
- The list of Petty Cash/Cash Collection sites should tie to the balance sheet.
- Unannounced petty cash counts should be conducted

Cash Management

- Ensure outstanding checks over 180 days old are voided.
- Ensure that sales taxes are not paid on CSB invoices.
- Prepare an investment policy to guide cash and investment actions.
- Prepare unclaimed property policies and procedures.
- Reconcile all accounts
- All account reconciliations should be approved

Client Funds

- Develop policies and procedures for client funds.
- Develop training for group home staff concerning client funds.

- Establish and/or increase the frequency of client fund audits.
- Reconcile client fund bank statements on a timely basis.
- Use food cost metrics to track food used at each group home and investigate significant variances.

Federal Expenses

- Expenses for block grants should be recorded in their own funds / cost centers or reporting units.
- The expenses from Federal Block Grants should be in the funds / cost centers or reporting units that the block grant revenue is recorded in.

Financial Reporting

- All financial reports should have a documented review.
- All journal entries should have a documented review.
- Fiscal Staff should prepare the Annual Financial Statements and submit those statements to the external auditors for their audit.
- Audited financial statements should be submitted to the APA and DBHDS by November 30th in accordance with the performance contract with the Department.

Fixed Assets

- Location of the fixed asset should be noted on the Fixed Asset list.
- Assets should be listed separately on the Fixed Asset list.
- CSBs should ensure that assets that are disposed of are removed from their fixed asset lists and that only assets that are actually in working order are listed on the Fixed Asset list.

Information System Security

- Access to the CSB network should be properly approved.
- Access should be deleted timely once an employee has terminated employment.

Internal Control-General

- Consider using EDI for receipts and payments to bring about possible cost savings.
- Create financial metrics and have them approved by Senior Management. These could include: number of invoices processed each month, number of checks issued each month, number of purchase orders issued each month, accounts receivable aging and changes from the prior month, accounts receivable unapplied cash from last billing, monthly group home food costs per client per group home, and some human resource and payroll metrics.
- CSBs should ensure that processes are in place to review and approve payroll each pay cycle.
- CSBs should establish a fraud reporting policy to determine actions that will be taken if Fraud is detected.
- CSBs should strive to maintain proper segregation of duties in all processes.
- CSBs should try to integrate their financial systems wherever possible.
- Proactively track drug administration and investigate instances where individuals do not receive their medications.
- Update policies and procedures on an annual basis. Ensure that they are indicative of processes actually in place.

Inventory of Personal Items

- The withdrawal of funds from CSB managed resident accounts should be approved.
- Items purchased by individuals residing in CSB residencies should be logged.

Payroll

- All payroll change forms should be approved.
- Ensure that payroll is being certified by someone other than the person keying/processing the payroll.
- Individuals who have terminated employment should be removed from payroll timely.

Procurement

- A contract administrator should be designated for each contract.
- Contracts should be signed by the Board staff and the contractor.
- An annual evaluation should be done of the vendor's performance by the contract administrator.

Human Resources:

- There should be a clear definition for salary actions.
- Ensure policies and procedures are being updated periodically and include all HR processes.
- Staff members should receive the training necessary to complete their jobs.
- Personnel and Recruitment files should be purged of criminal histories after the recruitment is completed.
- Employee references should be kept in the recruitment files.

Program Services:**Review of MH and SA Programs**

- Policies and Procedures should be updated on a regular basis
- Ensure that there are policies and procedures for all services provided, specifically:
 - Services and referrals for women and their children, IV Drug Users, HIV & TB education and treatment.
 - Wait List management for priority populations
 - Pregnant women and IV Drug users
- Policies should ensure that services for pregnant and parenting women and their children meet the SAPT BG requirements (outlined in the Performance Contract)
- Ensure that all services being provided are also adequately publicized.
- CSBs must inform hospitals of the SA services being provided at the CSB.
- ISPs should be specific to the individual receiving services
- Payroll costs should only be charged to the applicable Cost Centers
- Costs related to services provided from SAPT BG and set asides should be charged to the applicable Cost Centers

Requesting a Operations Review

CSBs may request an operations review by contacting, Ken Gunn, Director, DBHDS Office of Budget and Financial Reporting, at (804) 786-1555 - ken.gunn@dbhds.virginia.gov, or by contacting Randy Sherrod, Director of Internal Audit, DBHDS Office of Internal Audit, at 804-786-5839 - randy.sherrod@dbhds.virginia.gov

CSB Financial Information

CSB FINANCIAL INFORMATION

Overview

The following financial information related to FY 2011 for CSBs is included in this section:

CSB Financial Information From Audit Reports (Operating CSBs)

- Consolidated Statement of Net Assets
 - This presents a summary of net assets for all operating CSBs
- Consolidated Statement of Revenues, Expenses, and Changes in Net Assets
 - This presents a summary of revenues, expenses, and changes in net assets for all operating CSBs
- CSB Statement of Net Assets, Revenues, Expenses, and Changes in Net Assets
 - This section summarizes the financial statements for individual operating CSBs
- CSB Rankings (Assets, Liabilities, Net Assets, Revenues, State Funds, Federal Funds, Fees, Local Funds, Interest Income, Expenses, and Excess of Revenues over Expenses)
 - This section ranks each operating CSB in terms of size of the various financial statement categories above

CSB 4TH Quarter Report Revenues (All CSBs)

- FY 2011 CSB Revenue Summary
 - This section presents individual CSBs (alphabetically) in terms of revenues on the 4th quarter reports and includes the distribution by disability.

Need Other Analyses?

Please do not hesitate to request any other analysis or rankings you would like to see.

- DBHDS can provide CSBs with Excel files for further analysis
- DBHDS can add new rankings and analysis to the FY 2012 report
- Let us know by emailing or calling: obfr@dbhds.virginia.gov or (804) 786-5025.

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2011
With Comparative Figures for 2010**

Statement of Net Assets	<u>2011</u>	<u>2010</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 137,231,524	\$ 130,633,059
Investments	4,766,119	4,843,735
Cash Held in Trust for Clients	2,034,509	1,063,065
Client Accounts Receivable (Net of Allowance)	47,050,505	47,819,350
Inventories	1,467,845	874,323
Prepaid Expenses	2,901,503	3,125,977
Other Current Assets	4,231,770	3,924,314
Total Current Assets	<u>199,683,775</u>	<u>192,283,823</u>
Fixed Assets		
Property and Equipment (Net of Acc. Depreciation)	<u>210,171,321</u>	<u>207,448,553</u>
Total Assets	<u>409,855,096</u>	<u>399,732,376</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	25,814,218	22,896,123
Current Portion of Long Term Notes Payable	9,007,076	11,030,308
Current Portion of Compensated Absences	8,813,329	7,142,952
Deferred Revenues	6,753,685	7,797,630
Cash Held in Custody for Others	4,534,727	3,225,065
Other Current Liabilities	3,829,126	3,789,957
Total Current Liabilities	<u>58,752,161</u>	<u>55,882,035</u>
Long Term Liabilities		
Compensated Absences	25,371,041	10,853,449
Postemployment Benefits Liability	2,262,739	1,256,592
Notes Payable	82,561,165	96,871,869
Total Long Term Liabilities	<u>110,194,945</u>	<u>108,981,910</u>
Total Liabilities	<u>168,947,106</u>	<u>164,863,945</u>
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	105,595,936	106,535,319
Unrestricted Balance	131,014,877	124,343,339
Restricted Balance	4,297,177	3,989,773
Total Net Assets	<u>240,907,990</u>	<u>234,868,431</u>
Total Liabilities and Net Assets	<u>\$ 409,855,096</u>	<u>\$ 399,732,376</u>

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2011
With Comparative Figures for 2010**

Revenues, Expenses and Changes in Net Assets	<u>2011</u>	<u>2010</u>
Revenues:		
Net Client Service Revenue	\$ 348,805,784	\$ 341,220,159
State Appropriations	156,898,117	153,473,704
Federal Appropriations	44,103,385	45,484,505
Local Government Appropriations	24,745,406	25,246,534
Other Revenues	37,830,684	24,918,057
Total Revenues	612,383,376	590,342,959
Expenses:		
Personal Services Expenses	418,813,595	410,878,341
Nonpersonal Services Expenses	172,662,558	156,063,578
Depreciation Expense	13,574,297	13,153,801
Total Expenses	605,050,450	580,095,720
Nonoperating Income		
Interest Income	862,863	894,062
Contributed Capital	339,762	1,716,514
Unrealized Gains (Losses)	420,537	868,918
Total Nonoperating Income	1,623,162	3,479,494
Excess (Deficiency) of Revenues Over Expenses	8,956,088	13,726,733
Beginning Net Assets	234,868,421	220,761,100
Prior Period Net Asset Adjustments (Note 2)	(2,916,519)	380,598
Net Assets at End of Year	\$ 240,907,990	\$ 234,868,431

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2011**

Note 1: The Reporting Entity

The consolidated financial report presented includes only those boards designated as operating boards by the Code of Virginia. Operating community services boards provide services through their own staffs or via contract with other providers. Services are not provided by local government departments. The community services boards included in this report are as follows:

Alleghany Highlands	Mount Rogers
Blue Ridge	New River Valley
Central Virginia	Norfolk
Colonial	Northwestern
Crossroads	Piedmont
Cumberland Mountain	District 1
Danville-Pittsylvania	Rappahannock Area
Dickenson County	Rappahannock-Rapidan
District 19	Region Ten
Eastern Shore	Richmond Behavioral Health
Goochland-Powhatan	Rockbridge Area
Hampton-Newport News	Southside
Harrisonburg-Rockingham	Valley
Highlands	Western Tidewater
Middle Peninsula-Northern Neck	

The information included in this report is based upon audited GAAP basis financial statements of the operating boards noted above for the fiscal year ended June 30, 2011.

All of the CSBs above received unqualified audit opinions regarding their GAAP basis financial statements.

Note 2: Prior Period Net Asset Adjustment

Prior period net asset adjustments consist of the following items:

Asset Valuation Due to Interest Swap Transaction (Hampton-NN)	\$2,230,303
Adjustment for Carryover Revenues (New River Valley)	726,490
Adjustment for Improper Prior Period Reporting of Capitalized Items, Compensated Absences and Deferred Revenue (Richmond)	(48,619)
Adjustment for Uncollectible Receivable in FY 2010	250,273
Adjustment for Prior Year Capitalization Error	<u>(241,928)</u>
Total Restatement of Prior Year Net Assets	<u>\$2,916,519</u>

Note 3: Community Services Boards Excluded from This Report

Because some community services boards are audited as part of the single locality that they serve, financial information is not available for these boards in the form of individual financial statements in accordance with generally accepted accounting principles (GAAP). The financial information of these boards is included and consolidated within the financial statements of the locality being served. Community services boards fitting this criteria are as follows and ***are not*** included in these financial statements:

Alexandria Community Services Board
Arlington Community Services Board
Fairfax-Falls Church Community Services Board
Loudoun County Community Services Board
Prince William County Community Services Board
Hanover County Community Services Board
Henrico Area Mental Health and Retardation Services
Chesterfield Community Services Board
Chesapeake Community Services Board
Virginia Beach Community Services Board
Portsmouth Behavioral Health Authority

**Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For The Fiscal Year Ended June 30, 2011**

	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 1,206,618	\$ 4,350,375	\$ 4,839,439	\$ 3,614,032	\$ 9,041,054	\$ 3,131,431
Investments	-	-	-	-	-	-
Internally Designated Assets	4,800	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	24,583	342,253	105,892	16,457	48,038	187
Client Accounts Receivable	415,783	1,250,473	3,074,348	406,742	1,000,546	1,831,906
Other Current Assets	7,129	5,671	524,406	55,538	29,352	783,263
Cash Held in Trust for Clients	10,833	277,298	56,992	-	53,617	-
Total Current Assets	1,669,746	6,226,070	8,601,077	4,092,769	10,172,607	5,746,787
Fixed Assets						
Property Plant and Equipment	2,856,948	18,818,858	6,029,552	5,328,052	5,418,195	2,935,294
Total Assets	4,526,694	25,044,928	14,630,629	9,420,821	15,590,802	8,682,081
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	87,092	2,296,474	1,261,092	696,440	788,416	550,837
Current LT Notes Payable	-	402,544	2,032,112	163,229	399,595	40,803
Current Compensated Absences	176,130	-	-	388,922	145,641	196,390
Deferred Revenues	249,639	1,190,279	334,804	326,593	-	-
Other Current Liabilities	-	47,625	-	395,996	227,142	-
Cash Held in Custody of Others	10,833	38,092	56,992	-	53,617	74,577
Total Current Liabilities	523,694	3,975,014	3,685,000	1,971,180	1,614,411	862,607
Long Term Liabilities						
Compensated Absences	75,485	-	-	646,382	255,637	1,339,636
Postemployment Benefits	-	51,500	-	480,652	-	-
Notes Payable	-	9,457,450	3,212,263	1,782,280	388,079	745,651
Total Long Term Liabilities	75,485	9,508,950	3,212,263	2,909,314	643,716	2,085,287
Total Liabilities	599,179	13,483,964	6,897,263	4,880,494	2,258,127	2,947,894
Net Assets						
Investment in Fixed Assets	2,856,948	8,958,864	2,584,614	3,382,543	4,630,521	-
Unrestricted Balance	1,070,567	2,602,100	5,148,752	1,157,784	8,702,154	5,734,187
Restricted Balance	-	-	-	-	-	-
Total Net Assets	3,927,515	11,560,964	7,733,366	4,540,327	13,332,675	5,734,187
Total Liabilities and Net Assets	4,526,694	25,044,928	14,630,629	9,420,821	15,590,802	8,682,081
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	4,716,118	13,721,981	28,979,693	4,729,102	12,379,235	15,151,979
State Appropriations	1,550,145	9,564,788	6,116,100	5,007,225	1,951,987	4,927,203
Federal Appropriations	370,313	2,510,253	2,091,861	753,985	646,734	1,150,449
Local Appropriations	90,413	758,133	837,517	1,969,433	341,238	148,300
Other Revenue	25,142	909,460	97,681	817,945	845,948	1,066,930
Total Revenues	6,752,131	27,464,615	38,122,852	13,277,690	16,165,142	22,444,861
Expenses:						
Personal Service Expense	5,311,984	18,700,165	29,954,696	10,135,809	12,373,129	17,043,313
Nonpersonal Service Expense	1,274,096	7,255,555	7,091,456	3,035,919	2,533,695	5,773,139
Depreciation Expense	224,465	868,916	453,145	261,063	525,777	428,894
Total Expenses	6,810,545	26,824,636	37,499,297	13,432,791	15,432,601	23,245,346
Nonoperating Income						
Interest Income	33,277	3,655	6,368	7,247	18,051	29,182
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	(364)	-	7,000	-	996	-
Total Nonoperating Income	32,913	3,655	13,368	7,247	19,047	29,182
Excess Revenue Over Expenses	(25,501)	643,634	636,923	(147,854)	751,588	(771,303)
Beginning Net Assets	3,953,016	10,917,330	7,096,443	4,688,181	12,581,087	6,505,490
Net Assets at June 30, 2011	\$ 3,927,515	\$ 11,560,964	\$ 7,733,366	\$ 4,540,327	\$ 13,332,675	\$ 5,734,187

**Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For The Fiscal Year Ended June 30, 2011**

	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 6,976,307	\$ 2,010,661	\$ 3,545,837	\$ 2,499,282	\$ 599,893	\$ 2,749,326
Investments	-	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	117,046	-	148,775	25,615	129,202	14,137
Client Accounts Receivable	1,123,332	123,478	715,660	675,720	172,886	9,280,060
Other Current Assets	40,964	-	84,421	514,499	-	128,705
Cash Held in Trust for Clients	90,063	-	1,739	-	1,199	-
Total Current Assets	8,347,712	2,134,139	4,496,432	3,715,116	903,180	12,172,228
Fixed Assets						
Property Plant and Equipment	3,844,051	599,474	1,274,267	3,246,119	1,543,670	33,760,190
Total Assets	12,191,763	2,733,613	5,770,699	6,961,235	2,446,850	45,932,418
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	929,216	19,927	460,631	437,261	27,593	2,129,021
Current LT Notes Payable	-	-	-	89,855	88,676	2,723,095
Current Compensated Absences	-	221,452	81,340	74,514	21,883	1,366,566
Deferred Revenues	1,108,724	-	-	50,000	-	574,497
Other Current Liabilities	-	-	-	-	-	2,252,003
Cash Held in Custody of Others	63,329	-	1,739	-	1,004	-
Total Current Liabilities	2,101,269	241,379	543,710	651,630	139,156	9,045,182
Long Term Liabilities						
Compensated Absences	823,567	-	732,058	670,629	209,869	-
Postemployment Benefits	438,708	-	108,000	33,200	-	-
Notes Payable	-	-	-	1,167,831	1,104,421	22,667,221
Total Long Term Liabilities	1,262,275	-	840,058	1,871,660	1,314,290	22,667,221
Total Liabilities	3,363,544	241,379	1,383,768	2,523,290	1,453,446	31,712,403
Net Assets						
Investment in Fixed Assets	3,871,830	599,474	1,274,267	1,988,433	350,573	7,783,358
Unrestricted Balance	4,929,655	1,892,760	3,112,664	2,449,512	636,548	6,339,434
Restricted Balance	26,734	-	-	-	6,283	97,223.00
Total Net Assets	8,828,219	2,492,234	4,386,931	4,437,945	993,404	14,220,015
Total Liabilities and Net Assets	12,191,763	\$ 2,733,613	5,770,699	6,961,235	2,446,850	45,932,418
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	7,928,181	\$ 1,361,608	8,132,971	\$ 5,750,773	1,864,341	33,347,355
State Appropriations	6,320,730	1,275,354	6,146,690	2,089,258	2,095,471	16,850,114
Federal Appropriations	1,533,167	349,051	1,960,379	744,581	416,621	3,022,702
Local Appropriations	581,940	138,577	712,784	192,850	515,908	3,274,151
Other Revenue	288,086	-	1,052,779	1,134,488	176,470	6,610,628
Total Revenues	16,652,104	3,124,590	18,005,603	9,911,950	5,068,811	63,104,950
Expenses:						
Personal Service Expense	10,993,265	2,169,664	9,816,268	7,334,049	3,733,156	41,487,723
Nonpersonal Service Expense	4,085,285	768,485	7,835,885	2,494,747	890,594	16,689,399
Depreciation Expense	261,441	70,946	246,675	314,503	88,560	1,986,401
Total Expenses	15,339,991	3,009,095	17,898,828	10,143,299	4,712,310	60,163,523
Nonoperating Income						
Interest Income	40,280	23,665	5,881	71,775	941	448
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	10,922	-	-	-	-	216,470
Total Nonoperating Income	51,202	23,665	5,881	71,775	941	216,918
Excess Revenue Over Expenses	1,363,315	139,160	112,656	(159,574)	357,442	3,158,345
Beginning Net Assets	7,464,904	2,353,074	4,274,275	4,597,519	635,962	11,061,670
Net Assets at June 30, 2011	\$ 8,828,219	\$ 2,492,234	\$ 4,386,931	\$ 4,437,945	\$ 993,404	\$ 14,220,015

**Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For The Fiscal Year Ended June 30, 2011**

	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers	New River Valley	Norfolk
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 4,572,954	\$ 3,131,514	\$ 4,519,107	\$ 11,249,822	\$ 1,339,943	\$ 8,935,712
Investments	-	-	-	71,848	3,415,856	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	1,467,845	-	-
Prepaid Expenses	177,291	-	158,331	257,082	116,874	223,804
Client Accounts Receivable	621,980	2,098,403	1,700,287	4,270,323	2,253,509	894,277
Other Current Assets	195,358	-	83,896	18,436	-	257,859
Cash Held in Trust for Clients	-	-	36,695	701,881	223,472	-
Total Current Assets	5,567,583	5,229,917	6,498,316	18,037,237	7,349,654	10,311,652
Fixed Assets						
Property Plant and Equipment	3,659,251	13,908,640	3,532,661	11,319,210	6,919,977	746,869
Total Assets	9,226,834	19,138,557	10,030,977	29,356,447	14,269,631	11,058,521
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	386,210	646,568	455,704	2,675,564	449,878	3,010,164
Current LT Notes Payable	-	285,431	105,724	79,836	209,327	-
Current Compensated Absences	267,571	-	1,167,242	-	-	727,618
Deferred Revenues	23,481	-	181,566	30,401	4,682	-
Other Current Liabilities	38,424	-	33,172	-	88,231	108,265
Cash Held in Custody of Others	82,896	-	39,757	64,379	223,175	-
Total Current Liabilities	798,582	931,999	1,983,165	2,850,180	975,293	3,846,047
Long Term Liabilities						
Compensated Absences	-	571,786	-	1,538,731	1,531,897	286,328
Postemployment Benefits	191,500	-	-	-	-	-
Notes Payable	178,125	12,217,069	596,763	4,970,558	4,354,074	-
Total Long Term Liabilities	369,625	12,788,855	596,763	6,509,289	5,885,971	286,328
Total Liabilities	1,168,207	13,720,854	2,579,928	9,359,469	6,861,264	4,132,375
Net Assets						
Investment in Fixed Assets	3,443,626	1,406,140	2,830,174	6,268,816	2,268,345	746,869
Unrestricted Balance	3,678,832	3,589,503	4,594,344	13,197,217	4,964,796	5,258,936
Restricted Balance	936,169	422,060	26,531	530,945	175,226	920,341
Total Net Assets	8,058,627	5,417,703	7,451,049	19,996,978	7,408,367	6,926,146
Total Liabilities and Net Assets	9,226,834	19,138,557	10,030,977	29,356,447	14,269,631	11,058,521
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	3,703,210	12,324,702	14,690,614	23,477,927	22,617,880	6,475,837
State Appropriations	4,854,653	2,794,792	3,812,362	6,715,468	6,789,507	10,311,630
Federal Appropriations	668,971	996,320	1,349,231	1,565,897	1,264,729	3,347,802
Local Appropriations	642,922	563,026	432,350	518,448	499,318	3,851,000
Other Revenue	375,067	260,370	439,874	15,964,517	1,447,264	455,050
Total Revenues	10,244,823	16,939,210	20,724,431	48,242,257	32,618,698	24,441,319
Expenses:						
Personal Service Expense	7,203,806	12,268,642	16,620,189	25,718,843	23,625,395	17,404,516
Nonpersonal Service Expense	2,023,947	4,275,873	3,437,881	21,774,497	8,179,444	8,397,239
Depreciation Expense	224,054	681,033	376,056	726,462	506,917	244,866
Total Expenses	9,451,807	17,225,548	20,434,126	48,219,802	32,311,756	26,046,621
Nonoperating Income						
Interest Income	12,406	42,111	22,865	47,304	9,156	25,823
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	-	-	-	328,013	9,054	(235)
Total Nonoperating Income	12,406	42,111	22,865	375,317	18,210	25,588
Excess Revenue Over Expenses	805,422	(244,227)	313,170	397,772	325,152	(1,579,714)
Beginning Net Assets	7,253,205	5,661,930	7,137,879	19,599,206	7,083,215	8,505,860
Net Assets at June 30, 2011	8,058,627	\$ 5,417,703	\$ 7,451,049	19,996,978	\$ 7,408,367	\$ 6,926,146

**Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For The Fiscal Year Ended June 30, 2011**

	Northwestern	Piedmont Regional	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 4,323,654	\$ 5,294,748	\$ 260,426	\$ 17,205,660	\$ 2,520,850	\$ 2,669,565
Investments		14,914	-	-		228,594
Internally Designated Assets	-	69,199			-	-
Inventories						-
Prepaid Expenses	-	111,361	942	36,814	44,454	12,443
Client Accounts Receivable	273,215	1,038,479	617,390	1,977,966	1,127,647	2,607,564
Other Current Assets	438,263	73,346	125	256,911	58,531	316,811
Cash Held in Trust for Clients	10,309	37,823		80,717	79,055	313,018
Total Current Assets	5,045,441	6,639,870	878,883	19,558,068	3,830,537	6,147,995
Fixed Assets						
Property Plant and Equipment	2,995,488	9,464,511	6,749	13,301,785	11,397,187	18,490,773
Total Assets	8,040,929	16,104,381	885,632	32,859,853	15,227,724	24,638,768
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	118,960	679,018	617,692	1,311,338	927,398	475,319
Current LT Notes Payable	136,714	38,633		170,545	69,172	1,845,749
Current Compensated Absences	371,570	901,219	14,125	646,000	504,180	-
Deferred Revenues	-			1,724,490	-	-
Other Current Liabilities		60,752	-	-	68,901	-
Cash Held in Custody of Others	10,309	37,823		80,717	79,055	202,331
Total Current Liabilities	637,553	1,717,445	631,817	3,933,090	1,648,706	2,523,399
Long Term Liabilities						
Compensated Absences						12,237,538
Postemployment Benefits	164,660			-		
Notes Payable	2,340,470	1,821,210		3,329,349	4,072,614	-
Total Long Term Liabilities	2,505,130	1,821,210	-	3,329,349	4,072,614	12,237,538
Total Liabilities	3,142,683	3,538,655	631,817	7,262,439	5,721,320	14,760,937
Net Assets						
Investment in Fixed Assets	653,655	7,604,668	6,749	9,801,891	7,202,448	7,235,943
Unrestricted Balance	4,244,591	4,865,678	247,066	15,795,523	2,166,069	2,129,188
Restricted Balance		95,380			137,887	512,700
Total Net Assets	4,898,246	12,565,726	253,815	25,597,414	9,506,404	9,877,831
Total Liabilities and Net Assets	8,040,929	16,104,381	885,632	32,859,853	15,227,724	24,638,768
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	6,417,498	10,819,767	4,099,591	16,636,669	8,215,490	21,992,874
State Appropriations	5,256,987	4,204,162	3,482,847	7,000,538	4,753,020	6,745,550
Federal Appropriations	1,165,610	1,713,867	848,745	1,818,998	2,198,026	2,173,326
Local Appropriations	1,133,857	344,930	291,249	839,583	881,606	1,975,463
Other Revenue	242,370	794,013	268,806	931,004	1,517,834	929,257
Total Revenues	14,216,322	17,876,739	8,991,238	27,226,792	17,565,976	33,816,470
Expenses:						
Personal Service Expense	9,359,814	11,556,405	328,956	19,687,375	12,861,220	25,099,472
Nonpersonal Service Expense	4,044,262	4,391,690	8,661,586	4,628,609	4,286,162	6,707,087
Depreciation Expense	263,017	441,388	6,029	762,587	400,291	821,872
Total Expenses	13,667,093	16,389,483	8,996,571	25,078,571	17,547,673	32,628,431
Nonoperating Income						
Interest Income	7,592	-	2,546	374,489	7,665	1,631
Contributed Capital	-	-			339,762	-
Unrealized Gains		8,761	-	1,592	-	(83,045)
Total Nonoperating Income	7,592	8,761	2,546	376,081	347,427	(81,414)
Excess Revenue Over Expenses	556,821	1,496,017	(2,787)	2,524,302	365,730	1,106,625
Beginning Net Assets	4,341,425	11,069,709	256,602	23,073,112	9,140,674	8,771,206
Net Assets at June 30, 2011	\$ 4,898,246	\$ 12,565,726	\$ 253,815	\$ 25,597,414	\$ 9,506,404	\$ 9,877,831

**Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For The Fiscal Year Ended June 30, 2011**

	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 13,759,512	\$ 1,901,909	\$ 4,308,037	\$ 3,143,933	\$ 3,529,923	\$ 137,231,524
Investments	-	502,891	-	-	458,017	4,692,120
Internally Designated Assets	-	-	-	-	-	73,999
Inventories	-	-	-	-	-	1,467,845
Prepaid Expenses	400,779	37,494	-	351,649	-	2,901,503
Client Accounts Receivable	2,461,632	483,526	836,991	2,170,481	1,545,901	47,050,505
Other Current Assets	225,796	-	-	127,057	5,433	4,231,770
Cash Held in Trust for Clients	-	58,282	1,516	-	-	2,034,509
Total Current Assets	16,847,719	2,984,102	5,146,544	5,793,120	5,539,274	199,683,775
Fixed Assets						
Property Plant and Equipment	2,325,342	5,180,421	6,700,923	5,994,159	8,572,705	210,171,321
Total Assets	19,173,061	8,164,523	11,847,467	11,787,279	14,111,979	409,855,096
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	2,374,477	384,297	121,646	659,901	836,084	25,814,218
Current LT Notes Payable	-	-	-	126,036	-	9,007,076
Current Compensated Absences	-	-	400,767	-	1,140,199	8,813,329
Deferred Revenues	857,291	-	-	97,238	-	6,753,685
Other Current Liabilities	-	154,119	5,675	-	348,821	3,829,126
Cash Held in Custody of Others	3,261,099	26,814	1,516	81,426	43,247	4,534,727
Total Current Liabilities	6,492,867	565,230	529,604	964,601	2,368,351	58,752,161
Long Term Liabilities						
Compensated Absences	1,089,510	-	-	3,361,988	-	25,371,041
Postemployment Benefits	794,519	-	-	-	-	2,262,739
Notes Payable	-	4,408,912	-	398,995	3,347,830	82,561,165
Total Long Term Liabilities	1,884,029	4,408,912	-	3,760,983	3,347,830	110,194,945
Total Liabilities	8,376,896	4,974,142	529,604	4,725,584	5,716,181	168,947,106
Net Assets						
Investment in Fixed Assets	2,325,342	1,092,894	6,700,923	2,584,975	5,141,053	105,595,936
Unrestricted Balance	8,470,823	2,028,154	4,487,224	4,476,720	3,044,096	131,014,877
Restricted Balance	-	69,333	129,716	-	210,649	4,297,177
Total Net Assets	10,796,165	3,190,381	11,317,863	7,061,695	8,395,798	240,907,990
Total Liabilities and Net Assets	19,173,061	8,164,523	11,847,467	11,787,279	14,111,979	409,855,096
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	\$ 20,856,659	4,636,093	7,884,557	11,021,239	14,871,840	348,805,784
State Appropriations	11,188,299	2,174,021	3,290,315	5,993,306	3,635,595	156,898,117
Federal Appropriations	6,007,439	660,879	681,251	1,336,953	755,245	44,103,385
Local Appropriations	1,853,725	244,155	204,207	363,782	544,541	24,745,406
Other Revenue	100,791	424,637	280,154	181,284	192,835	37,830,684
Total Revenues	40,006,913	8,139,785	12,340,484	18,896,564	20,000,056	612,383,376
Expenses:						
Personal Service Expense	26,678,480	5,664,305	9,471,155	11,074,027	15,137,774	418,813,595
Nonpersonal Service Expense	12,587,969	2,037,414	2,618,681	10,465,457	4,416,505	172,662,558
Depreciation Expense	496,448	344,182	492,087	551,831	504,391	13,574,297
Total Expenses	39,762,897	8,045,901	12,581,923	22,091,315	20,058,670	605,050,450
Nonoperating Income						
Interest Income	32,793	4,390	3,448	25,225	2,649	862,863
Contributed Capital	-	-	-	-	-	339,762
Unrealized Gains	3,428	3,759	-	-	(85,814)	420,537
Total Nonoperating Income	36,221	8,149	3,448	25,225	(83,165)	1,623,162
Excess Revenue Over Expenses	280,237	102,033	(237,991)	(3,169,526)	(141,779)	8,956,088
Beginning Net Assets	10,515,928	3,088,348	11,555,854	10,231,221	8,537,577	231,951,902
Net Assets at June 30, 2011	\$ 10,796,165	\$ 3,190,381	\$ 11,317,863	\$ 7,061,695	\$ 8,395,798	\$ 240,907,990

**Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2011**

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank
Alleghany Highlands	\$ 4,526,694	26	\$ 599,179	27	\$ 3,927,515	25	\$ 6,752,131	27
Blue Ridge	25,044,928	4	13,483,964	4	11,560,964	6	27,464,615	7
Central Virginia	14,630,629	11	6,897,263	8	7,733,366	14	38,122,852	4
Colonial	9,420,821	19	4,880,494	13	4,540,327	22	13,277,690	21
Crossroads	15,590,802	9	2,258,127	22	13,332,675	4	16,165,142	19
Cumberland Mountain	8,682,081	21	2,947,894	19	5,734,187	19	22,444,861	10
Danville-Pittsylvania	12,191,763	14	3,363,544	17	8,828,219	11	16,652,104	18
Dickenson County	2,733,613	27	241,379	29	2,492,234	27	3,124,590	29
District 1	885,632	29	631,817	26	253,815	29	8,991,238	25
District 19	5,770,699	25	1,383,768	24	4,386,931	24	18,005,603	14
Eastern Shore	6,961,235	24	2,523,290	21	4,437,945	23	9,911,950	24
Goochland-Powhatan	2,446,850	28	1,453,446	23	993,404	28	5,068,811	28
Hampton-Newport News	45,932,418	1	31,712,403	1	14,220,015	3	63,104,950	1
Harrisonburg-Rockingham	9,226,834	20	1,168,207	25	8,058,627	13	10,244,823	23
Highlands	19,138,557	7	13,720,854	3	5,417,703	20	16,939,210	17
Middle Peninsula-Northern Neck	10,030,977	18	2,579,928	20	7,451,049	15	20,724,431	11
Mount Rogers	29,356,447	3	9,359,469	5	19,996,978	2	48,242,257	2
New River Valley	14,269,631	12	6,861,264	9	7,408,367	16	32,618,698	6
Norfolk	11,058,521	17	4,132,375	15	6,926,146	18	24,441,319	9
Northwestern	8,040,929	23	3,142,683	18	4,898,246	21	14,216,322	20
Piedmont	16,104,381	8	3,538,655	16	12,565,726	5	17,876,739	15
Rappahannock Area	32,859,853	2	7,262,439	7	25,597,414	1	27,226,792	8
Rappahannock-Rapidan	15,227,724	10	5,721,320	10	9,506,404	10	17,565,976	16
Region Ten	24,638,768	5	14,760,937	2	9,877,831	9	33,816,470	5
Richmond BHA	19,173,061	6	8,376,896	6	10,796,165	8	40,006,913	3
Rockbridge Area	8,164,523	22	4,974,142	12	3,190,381	26	8,139,785	26
Southside	11,847,467	15	529,604	28	11,317,863	7	12,340,484	22
Valley	11,787,279	16	4,725,584	14	7,061,695	17	18,896,564	13
Western Tidewater	14,111,979	13	5,716,181	11	8,395,798	12	20,000,056	12
Total	\$ 409,855,096		\$ 168,947,106		\$ 240,907,990		\$ 612,383,376	

**Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2011**

Community Services Board	State Funds	Rank	Federal Funds	Rank	Fees	Rank	Local Funds	Rank
Alleghany Highlands	\$ 1,550,145	28	\$ 370,313	28	\$ 4,716,118	24	\$ 90,413	29
Blue Ridge	9,564,788	4	2,510,253	4	13,721,981	11	758,133	10
Central Virginia	6,116,100	11	2,091,861	7	28,979,693	2	837,517	9
Colonial	5,007,225	14	753,985	21	4,729,102	23	1,969,433	4
Crossroads	1,951,987	27	646,734	26	12,379,235	12	341,238	22
Cumberland Mountain	4,927,203	15	1,150,449	17	15,151,979	8	148,300	27
Danville-Pittsylvania	6,320,730	9	1,533,167	12	7,928,181	18	581,940	13
Dickenson County	1,275,354	29	349,051	29	1,361,608	29	138,577	28
District 1	3,482,847	21	848,745	19	4,099,591	26	291,249	23
District 19	6,146,690	10	1,960,379	8	8,132,971	17	712,784	11
Eastern Shore	2,089,258	26	744,581	22	5,750,773	22	192,850	26
Goochland-Powhatan	2,095,471	25	416,621	27	1,864,341	28	515,908	17
Hampton-Newport News	16,850,114	1	3,022,702	3	33,347,355	1	3,274,151	2
Harrisonburg-Rockingham	4,854,653	16	668,971	24	3,703,210	27	642,922	12
Highlands	2,794,792	23	996,320	18	12,324,702	13	563,026	14
Middle Peninsula-Northern Neck	3,812,362	19	1,349,231	13	14,690,614	10	432,350	19
Mount Rogers	6,715,468	8	1,565,897	11	23,477,927	3	518,448	16
New River Valley	6,789,507	6	1,264,729	15	22,617,880	4	499,318	18
Norfolk	10,311,630	3	3,347,802	2	6,475,837	20	3,851,000	1
Northwestern	5,256,987	13	1,165,610	16	6,417,498	21	1,133,857	6
Piedmont	4,204,162	18	1,713,867	10	10,819,767	15	344,930	21
Rappahannock Area	7,000,538	5	1,818,998	9	16,636,669	7	839,583	8
Rappahannock-Rapidan	4,753,020	17	2,198,026	5	8,215,490	16	881,606	7
Region Ten	6,745,550	7	2,173,326	6	21,992,874	5	1,975,463	3
Richmond BHA	11,188,299	2	6,007,439	1	20,856,659	6	1,853,725	5
Rockbridge Area	2,174,021	24	660,879	25	4,636,093	25	244,155	24
Southside	3,290,315	22	681,251	23	7,884,557	19	204,207	25
Valley	5,993,306	12	1,336,953	14	11,021,239	14	363,782	20
Western Tidewater	3,635,595	20	755,245	20	14,871,840	9	544,541	15
Total	\$ 156,898,117		\$ 44,103,385		\$ 348,805,784		\$ 24,745,406	

Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2011

Community Services Board	Interest Income	Rank	Total Expenses	Rank	Surplus/Deficit	Rank
Alleghany Highlands	\$ 33,277	6	\$ 6,810,545	27	\$ (25,501)	21
Blue Ridge	3,655	22	26,824,636	7	643,634	8
Central Virginia	6,368	19	37,499,297	4	636,923	9
Colonial	7,247	18	13,432,791	21	(147,854)	23
Crossroads	18,051	13	15,432,601	18	751,588	7
Cumberland Mountain	29,182	8	23,245,346	10	(771,303)	27
Danville-Pittsylvania	40,280	5	15,339,991	19	1,363,315	4
Dickenson County	23,665	11	3,009,095	29	139,160	17
District 1	2,546	25	8,996,571	25	(2,787)	20
District 19	5,881	20	17,898,828	14	112,656	18
Eastern Shore	71,775	2	10,143,299	23	(159,574)	24
Goochland-Powhatan	941	27	4,712,310	28	357,442	13
Hampton-Newport News	448	28	60,163,523	1	3,158,345	1
Harrisonburg-Rockingham	12,406	14	9,451,807	24	805,422	6
Highlands	42,111	4	17,225,548	16	(244,227)	26
Middle Peninsula-Northern Neck	22,865	12	20,434,126	12	313,170	15
Mount Rogers	47,304	3	48,219,802	2	397,772	11
New River Valley	9,156	15	32,311,756	6	325,152	14
Norfolk	25,823	9	26,046,621	8	(1,579,714)	28
Northwestern	7,592	17	13,667,093	20	556,821	10
Piedmont	-	29	16,389,483	17	1,496,017	3
Rappahannock Area	374,489	1	25,078,571	9	2,524,302	2
Rappahannock-Rapidan	7,665	16	17,547,673	15	365,730	12
Region Ten	1,631	26	32,628,431	5	1,106,625	5
Richmond BHA	32,793	7	39,762,897	3	280,237	16
Rockbridge Area	4,390	21	8,045,901	26	102,033	19
Southside	3,448	23	12,581,923	22	(237,991)	25
Valley	25,225	10	22,091,315	11	(3,169,526)	29
Western Tidewater	2,649	24	20,058,670	13	(141,779)	22
Total	\$ 862,863		\$ 605,050,450		\$ 8,956,088	

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
ALEXANDRIA:										
M.H.	4,109,009	8,999,487	2,020,419	870,196	0	0	0	0	15,999,111	15,183,337
DVS.	0	4,389,469	3,174,102	0	21,555	0	0	0	7,585,126	7,298,059
S.A.	1,342,091	3,960,667	870,526	1,321,180	89,344	0	0	23,600	7,607,408	7,363,743
SUB TOTAL	5,451,100	17,349,623	6,065,047	2,191,376	110,899	0	0	23,600	31,191,645	29,845,139
ALLEGHANY:										
M.H.	1,074,193	69,137	2,113,437	34,155	0	294,320	0	0	3,585,242	3,189,215
DVS.	56,678	59,075	2,449,670	0	0	0	0	0	2,565,423	2,626,951
S.A.	309,393	9,325	44,424	244,122	0	16,421	0	0	623,685	572,377
SUB TOTAL	1,440,264	137,537	4,607,531	278,277	0	310,741	0	0	6,774,350	6,388,543
ARLINGTON:										
M.H.	6,121,200	8,136,770	1,533,568	632,458	24,000	710,432	0	0	17,158,428	16,206,564
DVS.	779,999	6,222,404	410,235	0	0	0	3,000	0	7,415,638	7,415,638
S.A.	1,155,993	3,206,007	96,451	1,009,203	0	340,556	0	0	5,808,210	5,634,076
SUB TOTAL	8,057,192	17,565,181	2,040,254	1,641,661	24,000	1,050,988	3,000	0	30,382,276	29,256,278
BLUE RIDGE:										
M.H.	7,500,924	735,833	8,891,761	431,749	841,914	612,749	0	0	19,014,930	18,423,097
DVS.	54,535	157,698	4,428,296	0	0	0	15,000	0	4,655,529	4,729,438
S.A.	2,396,414	90,534	371,656	2,076,494	0	203,751	0	8,065	5,146,914	3,688,674
SUB TOTAL	9,951,873	984,065	13,691,713	2,508,243	841,914	816,500	15,000	8,065	28,817,373	26,841,209
CENTRAL VA:										
M.H.	4,361,854	837,517	21,426,662	220,585	445,973	623,235	0	0	27,915,826	28,045,752
DVS.	163,005	0	6,747,064	0	16,915	0	13,000	0	6,939,984	6,799,567
S.A.	1,357,944	0	226,181	1,551,875	345,479	64,167	0	15,000	3,560,646	2,646,974
SUB TOTAL	1,520,949	837,517	28,399,907	1,772,460	808,367	687,402	13,000	15,000	38,416,456	37,492,293
CHESAPEAKE:										
M.H.	5,841,025	1,448,867	1,833,095	122,486	0	262,575	0	0	9,508,048	9,416,178
DVS.	356,951	39,746	1,666,476	0	0	4,620	3,000	0	2,070,793	2,067,793
S.A.	874,775	414,610	136,676	763,092	0	22,589	0	0	2,211,742	2,211,742
SUB TOTAL	7,072,751	1,903,223	3,636,247	885,578	0	289,784	3,000	0	13,790,583	13,695,713
CHESTERFIELD:										
M.H.	3,484,298	3,382,051	3,179,316	96,727	208,912	0	0	24,700	10,376,004	10,335,333
DVS.	81,861	4,486,692	14,464,764	0	484,182	0	0	0	19,517,499	19,517,499
S.A.	931,921	1,390,149	531,320	873,660	31,574	12,472	0	41,640	3,812,736	3,798,036
SUB TOTAL	4,498,080	9,258,892	18,175,400	970,387	724,668	12,472	0	66,340	33,706,239	33,650,868
COLONIAL:										
M.H.	3,301,924	885,435	1,929,698	45,392	552,446	13	0	22,800	6,737,708	6,737,708
DVS.	277,375	944,670	2,649,512	0	38,592	0	1,000	0	3,911,149	3,911,149
S.A.	1,261,422	12,460	126,787	447,571	74,760	0	0	10,499	1,933,499	1,923,000
SUB TOTAL	4,840,721	1,842,565	4,705,997	492,963	665,798	13	1,000	33,299	12,582,356	12,571,857
CROSSROADS:										
M.H.	1,807,104	331,069	4,789,661	83,749	12,491	0	0	0	7,024,074	6,577,945
DVS.	4,272	0	7,264,279	0	197,762	0	0	0	7,466,313	7,180,073
S.A.	606,971	10,169	223,454	562,985	197,619	9,115	0	0	1,610,313	1,546,109
SUB TOTAL	2,418,347	341,238	12,277,394	646,734	407,872	9,115	0	0	16,100,700	15,304,127

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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
CUMBERLAND:										
M.H.	3,211,604	71,600	5,397,260	158,529	120,609	141,137	0	0	9,100,739	8,965,109
DVS.	297,517	54,700	8,356,108	0	188,640	47,544	0	0	8,944,509	8,590,179
S.A.	1,288,739	0	535,652	929,652	6,091	117,832	0	1,984	2,879,950	2,815,884
SUB TOTAL	4,797,860	126,300	14,289,020	1,088,181	315,340	306,513	0	1,984	20,925,198	20,371,172
DANVILLE:										
M.H.	4,788,694	47,129	2,708,899	95,560	54,042	338,314	0	0	8,032,638	6,580,665
DVS.	564,493	339,957	4,534,822	0	71,660	967	5,000	0	5,516,899	5,189,397
S.A.	968,165	196,463	140,118	1,033,427	365,444	22,602	0	0	2,726,219	3,053,371
SUB TOTAL	6,321,352	583,549	7,383,839	1,128,987	491,146	361,883	5,000	0	16,275,756	14,823,433
DICKENSON:										
M.H.	775,003	75,554	665,750	57,903	15,790	2,078	5,976	0	1,598,054	1,587,030
DVS.	240,548	0	623,328	0	11,232	30,356	0	0	905,464	861,371
S.A.	264,784	63,023	26,386	291,148	13,642	28,766	0	0	687,749	656,022
SUB TOTAL	1,280,335	138,577	1,315,464	349,051	40,664	61,200	5,976	0	3,191,267	3,104,423
DISTRICT 19:										
M.H.	4,710,749	722,868	6,466,247	174,341	0	297,968	0	0	12,372,173	12,687,393
DVS.	611,795	13,540	1,793,601	0	0	0	3,000	0	2,421,936	2,187,947
S.A.	1,528,865	0	85,780	1,450,573	0	428,425	0	15,000	3,508,643	2,700,214
SUB TOTAL	6,851,409	736,408	8,345,628	1,624,914	0	726,393	3,000	15,000	18,302,752	17,575,554
EASTERN SHORE:										
M.H.	1,910,658	39,052	1,467,709	34,399	0	45,707	0	0	3,497,525	3,384,017
DVS.	0	250,230	4,169,749	0	42,181	74,494	3,000	0	4,539,654	4,274,802
S.A.	515,140	36,063	179,003	434,710	0	52,821	0	14,804	1,232,541	1,610,901
SUB TOTAL	2,425,798	325,345	5,816,461	469,109	42,181	173,022	3,000	14,804	9,269,720	9,269,720
FAIRFAX:										
M.H.	16,169,621	39,135,848	8,923,147	1,466,948	0	2,157,119	0	0	67,852,683	65,912,196
DVS.	0	33,986,221	7,556,357	0	0	0	0	0	41,542,578	41,542,578
S.A.	3,650,509	20,867,150	798,097	4,435,329	122,251	13,397	0	0	29,886,733	29,865,863
SUB TOTAL	19,820,130	93,989,219	17,277,601	5,902,277	122,251	2,170,516	0	0	139,281,994	137,320,637
GOOCHLAND:										
M.H.	1,315,756	259,236	791,617	42,234	0	0	0	0	2,408,843	2,390,945
DVS.	274,342	200,120	1,040,544	0	9,288	0	0	0	1,524,294	1,490,972
S.A.	346,434	56,554	9,479	273,424	0	0	0	0	685,891	670,893
SUB TOTAL	1,936,532	515,910	1,841,640	315,658	9,288	0	0	0	4,619,028	4,552,810
HAMPTON:										
M.H.	13,637,039	1,732,056	16,677,120	1,023,124	395,715	314,472	158,000	0	33,937,526	31,065,922
DVS.	201,055	1,300,416	13,505,529	0	8,160	0	0	0	15,015,160	15,015,160
S.A.	3,044,531	241,679	2,699,207	1,814,277	248,665	0	52,490	13,369	8,114,218	8,114,218
SUB TOTAL	16,882,625	3,274,151	32,881,856	2,837,401	652,540	314,472	210,490	13,369	57,066,904	54,195,300
HANOVER:										
M.H.	1,790,879	1,657,368	1,393,288	67,025	14,319	0	0	0	4,922,879	4,866,610
DVS.	128,809	2,231,868	2,027,605	0	129,227	0	1,000	0	4,518,509	4,501,703
S.A.	410,110	280,295	35,027	399,394	30,141	4,766	0	10,450	1,170,183	1,153,446
SUB TOTAL	2,329,798	4,169,531	3,455,920	466,419	173,687	4,766	1,000	10,450	10,611,571	10,521,759

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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
HARRISONBURG:										
M.H.	4,080,629	428,796	2,713,772	72,480	31,381	23,508	0	0	7,350,566	7,143,885
DVS.	86,889	253,687	799,256	0	4,233	1,750	0	0	1,145,815	966,223
S.A.	493,031	40,023	101,236	420,754	17,044	53,719	0	0	1,125,807	1,129,641
SUB TOTAL	4,660,549	722,506	3,614,264	493,234	52,658	78,977	0	0	9,622,188	9,239,749
HENRICO:										
M.H.	5,024,554	6,831,540	4,018,368	545,238	6,842	0	0	19,736	16,446,278	14,700,545
DVS.	58,564	7,390,629	4,130,044	0	350,849	0	0	0	11,930,086	10,718,045
S.A.	1,073,448	565,437	816,063	1,064,966	0	9,352	0	0	3,529,266	3,254,542
SUB TOTAL	6,156,566	14,787,606	8,964,475	1,610,204	357,691	9,352	0	19,736	31,905,630	28,673,132
HIGHLANDS:										
M.H.	1,801,635	228,629	10,734,063	214,637	113,692	118,719	2,100	0	13,213,475	12,580,420
DVS.	295,820	100,125	1,655,767	0	2,716	25,816	0	0	2,080,244	2,002,502
S.A.	716,989	206,190	230,764	464,459	5,947	65,734	0	0	1,690,083	2,113,328
SUB TOTAL	2,814,444	534,944	12,620,594	679,096	122,355	210,269	2,100	0	16,983,802	16,696,250
LOUDOUN:										
M.H.	2,737,619	7,588,190	2,664,347	88,072	321,049	35,257	0	0	13,434,534	13,387,477
DVS.	282,289	4,886,564	3,253,791	0	0	0	0	0	8,422,644	8,403,716
S.A.	565,210	1,819,987	286,039	393,343	0	0	0	0	3,064,579	3,064,579
SUB TOTAL	3,585,118	14,294,741	6,204,177	481,415	321,049	35,257	0	0	24,921,757	24,855,772
MIDDLE PENINSULA:										
M.H.	2,369,937	541,900	9,324,346	227,584	112,572	142,809	30	6,300	12,725,478	12,521,081
DVS.	51,043	83,600	4,870,993	0	0	201,753	15,000	0	5,222,389	5,000,673
S.A.	944,796	52	425,365	741,192	0	75,136	0	4,500	2,191,041	2,053,260
SUB TOTAL	3,365,776	625,552	14,620,704	968,776	112,572	419,698	15,030	10,800	20,138,908	19,575,014
MOUNT ROGERS:										
M.H.	5,121,686	216,331	14,643,722	229,825	0	1,162,774	126,924	0	21,501,262	20,746,455
DVS.	417,741	270,912	10,037,664	0	221,765	338,817	0	0	11,286,899	11,550,971
S.A.	702,062	121,504	139,870	778,936	101,678	73,074	0	11,400	1,928,524	2,088,685
SUB TOTAL	6,241,489	608,747	24,821,256	1,008,761	323,443	1,574,665	126,924	11,400	34,716,685	34,386,111
NEW RIVER:										
M.H.	5,198,736	246,173	16,235,335	291,918	676,937	875,701	0	10,000	23,534,800	22,891,526
DVS.	2,648	200,135	5,715,184	0	23,800	0	6,000	0	5,947,767	5,943,580
S.A.	1,025,981	65,116	563,038	917,609	455,319	0	0	45,194	3,072,257	3,042,257
SUB TOTAL	6,227,365	511,424	22,513,557	1,209,527	1,156,056	875,701	6,000	55,194	32,554,824	31,877,363
NORFOLK:										
M.H.	7,425,157	3,851,000	3,731,812	232,829	176,182	1,971,042	0	0	17,388,022	17,723,753
DVS.	523,978	0	1,381,929	0	25,963	0	9,000	0	1,940,870	1,885,262
S.A.	2,084,374	0	673,455	1,827,648	251,366	47,134	0	41,500	4,925,477	3,899,099
SUB TOTAL	10,033,509	3,851,000	5,787,196	2,060,477	453,511	2,018,176	9,000	41,500	24,254,369	23,508,114
NORTHWESTERN:										
M.H.	3,999,828	560,573	4,105,163	52,289	51,960	67,700	0	0	8,837,513	8,007,138
DVS.	162,371	70,509	2,647,733	0	0	0	0	0	2,880,613	2,491,841
S.A.	1,027,088	506,000	17,014	778,755	25,812	35,617	0	14,416	2,404,702	2,539,905
SUB TOTAL	5,189,287	1,137,082	6,769,910	831,044	77,772	103,317	0	14,416	14,122,828	13,038,884

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
PIEDMONT:										
M.H.	2,932,986	270,600	6,119,761	132,815	191,376	202,046	0	0	9,849,584	9,468,047
DVS.	97,764	36,184	4,442,521	0	0	1,000	0	0	4,577,469	4,290,429
S.A.	983,100	90,086	489,645	1,035,816	68,855	11,086	0	3,679	2,682,267	2,647,002
SUB TOTAL	4,013,850	396,870	11,051,927	1,168,631	260,231	214,132	0	3,679	17,109,320	16,405,478
PLANNING DISTRICT 1:										
M.H.	2,364,008	100,701	6,151,854	104,987	376,976	210,425	0	0	9,308,951	8,136,942
DVS.	22,673	180,397	1,332,163	0	304,939	109	0	0	1,840,281	1,524,561
S.A.	1,094,771	31,361	80,915	663,381	705	45,070	0	0	1,916,203	2,205,527
SUB TOTAL	3,481,452	312,459	7,564,932	768,368	682,620	255,604	0	0	13,065,435	11,867,030
PORTSMOUTH:										
M.H.	3,429,732	408,546	1,027,515	230,074	0	0	0	16,800	5,112,667	4,108,326
DVS.	417,315	58,198	1,666,856	0	0	0	0	0	2,142,369	2,102,042
S.A.	1,295,703	181,061	307,520	1,071,061	0	0	0	15,500	2,870,845	2,841,093
SUB TOTAL	5,142,750	647,805	3,001,891	1,301,135	0	0	0	32,300	10,125,881	9,051,461
PRINCE WILLIAM:										
M.H.	5,906,708	6,988,170	1,688,141	151,077	289,012	179,225	0	0	15,202,333	14,947,730
DVS.	6,022	3,780,221	1,105,628	0	0	0	0	0	4,891,871	4,891,871
S.A.	1,168,944	2,004,635	115,500	1,109,699	50,044	0	0	49,179	4,498,001	4,458,001
SUB TOTAL	7,081,674	12,773,026	2,909,269	1,260,776	339,056	179,225	0	49,179	24,592,205	24,297,602
RAPPAHANNOCK AREA:										
M.H.	5,384,225	582,878	4,946,504	167,900	166,023	257,300	0	0	11,504,830	10,235,467
DVS.	4,272	0	10,326,059	0	221,072	0	0	0	10,551,403	10,551,403
S.A.	1,170,527	256,705	598,412	1,059,556	1,900	203,220	0	0	3,290,320	3,081,567
SUB TOTAL	6,559,024	839,583	15,870,975	1,227,456	388,995	460,520	0	0	25,346,553	23,868,437
RAPPAHANNOCK-RAPIDAN										
M.H.	2,679,019	253,134	2,542,557	292,625	23,249	49,400	0	0	5,839,984	5,610,578
DVS.	0	300,454	4,639,499	0	223,073	0	0	0	5,163,026	5,301,086
S.A.	1,383,372	5,091	388,206	662,044	0	0	0	985	2,439,698	2,271,038
SUB TOTAL	4,062,391	558,679	7,570,262	954,669	246,322	49,400	0	985	13,442,708	13,182,702
REGION TEN:										
M.H.	5,136,735	832,205	14,568,176	688,258	250,397	101,744	0	0	21,577,515	21,136,112
DVS.	123,821	406,483	6,882,432	0	9,020	0	3,000	0	7,424,756	7,394,855
S.A.	1,309,771	129,966	255,342	1,105,410	656,172	26,042	0	19,993	3,502,696	3,428,412
SUB TOTAL	6,570,327	1,368,654	21,705,950	1,793,668	915,589	127,786	3,000	19,993	32,504,967	31,959,379
RICHMOND:										
M.H.	11,204,567	967,152	16,868,897	769,469	0	863,898	0	0	30,673,983	27,849,838
DVS.	1,301,489	393,336	2,871,390	0	0	0	10,000	0	4,576,215	4,296,875
S.A.	2,548,129	383,237	440,561	4,070,724	1,534,842	232,119	0	34,697	9,244,309	8,300,028
SUB TOTAL	15,054,185	1,743,725	20,180,848	4,840,193	1,534,842	1,096,017	10,000	34,697	44,494,507	40,446,741
ROCKBRIDGE:										
M.H.	1,588,115	115,675	1,623,929	84,676	5,052	30,035	0	21,350	3,468,832	3,334,129
DVS.	20,690	111,306	2,888,267	2,458	18,799	2,000	0	0	3,043,520	3,005,022
S.A.	279,912	40,719	40,753	421,237	73,825	81,315	0	0	937,761	897,088
SUB TOTAL	1,888,717	267,700	4,552,949	508,371	97,676	113,350	0	21,350	7,450,113	7,236,239

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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
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SOUTHSIDE:										
M.H.	2,478,263	106,748	3,126,964	34,849	3,383	103,575	0	0	5,853,782	5,505,969
DVS	204,913	115,425	4,702,067	0	0	0	0	0	5,022,405	5,483,931
S.A.	507,920	34,014	10,204	483,812	38,301	0	0	1,007	1,075,258	920,379
SUB TOTAL	3,191,096	256,187	7,839,235	518,661	41,684	103,575	0	1,007	11,951,445	11,910,279
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VALLEY										
M.H.	4,667,015	587,278	4,293,137	149,588	77,965	23,700	0	0	9,798,683	11,524,251
DVS	51,222	25,449	6,858,905	0	14,717	0	3,000	0	6,953,293	7,550,819
S.A.	1,044,254	61,000	332,062	822,815	40,006	0	0	345	2,300,482	2,622,994
SUB TOTAL	5,762,491	673,727	11,484,104	972,403	132,688	23,700	3,000	345	19,052,458	21,698,064
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VA BEACH:										
M.H.	6,367,170	776,269	5,162,471	472,920	0	0	0	0	12,778,830	12,778,830
DVS	810,477	90,053	15,078,853	0	0	0	0	0	15,979,383	15,979,383
S.A.	2,175,284	172,891	249,965	1,902,358	0	0	0	1,184	4,501,682	4,501,682
SUB TOTAL	9,352,931	1,039,213	20,491,289	2,375,278	0	0	0	1,184	33,259,895	33,259,895
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WESTERN TIDEWATER:										
M.H.	2,461,655	544,741	5,639,001	114,586	0	779,859	0	0	9,539,842	9,668,282
DVS	348,718	2,748	9,086,591	0	30,470	0	0	0	9,468,527	9,237,050
S.A.	778,343	238	151,106	601,362	46,879	30,383	0	0	1,608,311	1,608,311
SUB TOTAL	3,588,716	547,727	14,876,698	715,948	77,349	810,242	0	0	20,616,680	20,513,643
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TOTAL all CSBs										
TOTAL M.H.	180,271,513	101,594,106	234,138,489	11,006,256	5,560,259	12,998,836	293,030	121,686	545,984,175	525,561,797
TOTAL DVS	9,383,954	73,433,221	193,235,633	2,458	2,670,810	729,226	93,000	0	279,548,302	275,772,416
TOTAL S.A.	46,627,210	37,550,461	13,849,259	42,309,053	4,893,705	2,326,681	52,490	397,990	148,006,849	142,993,961
TOTAL	236,282,677	212,577,788	441,223,381	53,317,767	13,124,774	16,054,743	438,520	519,676	973,539,326	944,328,174
% to Total	24.27%	21.84%	45.32%	5.48%	1.35%	1.65%	0.05%	0.1%	100.00%	

Fees are recorded in Program Area where they are collected, not in Program Area to where they may have been transferred

Source: FY11 End of Year Reports from CSBs dated 10/6/11

ACKNOWLEDGEMENTS

The Virginia Community Services Boards Annual Financial Report was prepared under the direction of Joy Yeh, CPA, Ph.D., Assistant Commissioner for Finance and Administration, and Chief Financial Officer, and Kenneth M. Gunn, Jr., CPA, CGFM, Director, Office of Budget and Financial Reporting. Financial report preparation is very much a team effort and was made possible by the assistance from several offices within the DBHDS Central Office in particular the Office of Community Contracting and the Office of Fiscal and Grants Management.

The team involved in preparing this report includes: Wilma P. Finney, MBA; Kevin Howard, Karen Ivey, (Budget and Financial Reporting Managers within the Office of Budget and Financial Reporting) Jimmy Hodges, Cynthia Hatch (Budget Managers within the Office of Budget and Financial Reporting) Randy Sherrod, CPA, (Director, Office of Internal Audit) Ramona Williams, (Senior Internal Auditor, Office of Internal Audit) Kathleen Kimmel, (Staff Auditor, Office of Internal Audit) Nancy Ford, (Community Funding Manager, Office of Grants Management) Joel Rothenberg, (Community Contracting Administrator, Office of Community Contracting) and Brenda Mantlo, (Administrative Assistant to Joy Yeh). This report is available on the DBHDS web site at www.dbhds.virginia.gov. The report is located under Publications in the Office of Budget and Financial Reporting.